



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: FORT ATKINSON WATER UTILITY

Principal Office: 101 N. MAIN ST.  
FORT ATKINSON, WI 53538

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JOHN WILMET of  
(Person responsible for accounts)

\_\_\_\_\_, Fort Atkinson Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

04/22/2004  
(Date)

CITY MANAGER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** FORT ATKINSON WATER UTILITY**Utility Address:** 101 N. MAIN ST.  
FORT ATKINSON, WI 53538**When was utility organized?** 1/1/1901**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR JOHN WILMET**Title:** CITY MANAGER**Office Address:**101 N. MAIN STREET  
FORT ATKINSON, WI 53538**Telephone:** (920) 563 - 7760**Fax Number:** (920) 563 - 7776**E-mail Address:** jwilmet@fortatkinsonwi.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** TIM HERLITZKA**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLPTEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398**Telephone:** (608) 240 - 6622**Fax Number:** (608) 240 - 8532**E-mail Address:** therlitzka@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** LOREN GRAY**Title:** COUNCIL PRESIDENT**Office Address:**101 N MAIN STREET  
FORT ATKINSON, WI 53538**Telephone:** (920) 563 - 7760**Fax Number:** (608) 563 - 7776**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** TIM HERLITZKA**Title:** MANAGER**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707**Telephone:** (608) 240 - 6622**Fax Number:** (608) 240 - 8532**E-mail Address:** therlitzka@virchowkrause.com**Date of most recent audit report:** 2/5/2004**Period covered by most recent audit:** 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** TERRY SIGLINSKY**Title:** UTILITY SUPERVISOR**Office Address:**101 N MAIN STREET  
FORT ATKINSON, WI 53538**Telephone:** (920) 563 - 7760**Fax Number:** (920) 563 - 7776**E-mail Address:** tsiglinsky@fortatkinsonwi.net

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

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LAVERNE BEHRENS  
BILL CAMPLIN  
LOREN GRAY  
JIM SIMDON  
MARK ZASTROW

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    ) -

**Fax Number:** (    ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,257,848	1,232,707	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	602,915	647,779	<b>2</b>
Depreciation Expense (403)	134,570	161,093	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	195,558	174,295	<b>5</b>
<b>Total Operating Expenses</b>	<b>933,043</b>	<b>983,167</b>	
<b>Net Operating Income</b>	<b>324,805</b>	<b>249,540</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>324,805</b>	<b>249,540</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	5,297	15,557	<b>10</b>
Miscellaneous Nonoperating Income (421)	59,683	0	<b>11</b>
<b>Total Other Income</b>	<b>64,980</b>	<b>15,557</b>	
<b>Total Income</b>	<b>389,785</b>	<b>265,097</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	31,688	12,770	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>31,688</b>	<b>12,770</b>	
<b>Income Before Interest Charges</b>	<b>358,097</b>	<b>252,327</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	14,923	<b>14</b>
Amortization of Debt Discount and Expense (428)	1,129	2,138	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>16</b>
Interest on Debt to Municipality (430)	121,618	95,908	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	40,406		<b>19</b>
<b>Total Interest Charges</b>	<b>82,341</b>	<b>112,969</b>	
<b>Net Income</b>	<b>275,756</b>	<b>139,358</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,984,125	2,844,767	<b>20</b>
Balance Transferred from Income (433)	275,756	139,358	<b>21</b>
Miscellaneous Credits to Surplus (434)	2,230,569	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	185,452	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	11,560	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,293,438</b>	<b>2,984,125</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,257,848		1,257,848	1
<b>Total (Acct. 400):</b>	<b>1,257,848</b>	<b>0</b>	<b>1,257,848</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	602,915		602,915	2
<b>Total (Acct. 401-402):</b>	<b>602,915</b>	<b>0</b>	<b>602,915</b>	
<b>Depreciation Expense (403):</b>				
Derived	134,570		134,570	3
<b>Total (Acct. 403):</b>	<b>134,570</b>	<b>0</b>	<b>134,570</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	195,558		195,558	5
<b>Total (Acct. 408):</b>	<b>195,558</b>	<b>0</b>	<b>195,558</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>324,805</b>	<b>0</b>	<b>324,805</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Income from Nonutility Operations (417):**

NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	5,297	0	5,297 11
<b>Total (Acct. 419):</b>	<b>5,297</b>	<b>0</b>	<b>5,297</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		59,683	59,683 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>59,683</b>	<b>59,683</b>
<b>TOTAL OTHER INCOME:</b>	<b>5,297</b>	<b>59,683</b>	<b>64,980</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		31,688	31,688 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>31,688</b>	<b>31,688</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>31,688</b>	<b>31,688</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0		0 17
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	1,129		1,129 18
<b>Total (Acct. 428):</b>	<b>1,129</b>	<b>0</b>	<b>1,129</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	121,618		121,618 20
<b>Total (Acct. 430):</b>	<b>121,618</b>	<b>0</b>	<b>121,618</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
INTEREST CHARGED TO CONSTRUCTION	40,406		40,406 22
<b>Total (Acct. 432):</b>	<b>40,406</b>	<b>0</b>	<b>40,406</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>82,341</b>	<b>0</b>	<b>82,341</b>
<b>NET INCOME:</b>	<b>247,761</b>	<b>27,995</b>	<b>275,756</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,984,125	0	2,984,125 23
<b>Total (Acct. 216):</b>	<b>2,984,125</b>	<b>0</b>	<b>2,984,125</b>
Balance Transferred from Income (433):			
Derived	247,761	27,995	275,756 24
<b>Total (Acct. 433):</b>	<b>247,761</b>	<b>27,995</b>	<b>275,756</b>
Miscellaneous Credits to Surplus (434):			
CIAC	0	2,230,569	2,230,569 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>2,230,569</b>	<b>2,230,569</b>
Miscellaneous Debits to Surplus--Debit (435):			
WATER TOWER PAINTING	185,452	0	185,452 26
<b>Total (Acct. 435)--Debit:</b>	<b>185,452</b>	<b>0</b>	<b>185,452</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
APPROPRIATION TO CITY FUNDS	11,560	0	11,560 28
<b>Total (Acct. 439)--Debit:</b>	<b>11,560</b>	<b>0</b>	<b>11,560</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,034,874</b>	<b>2,258,564</b>	<b>5,293,438</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,257,848	0	0	0	<b>1,257,848</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,257,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,257,848</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	222,218		<b>222,218</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	11,497		<b>11,497</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	1,507		<b>1,507</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>235,222</b>	<b>0</b>	<b>235,222</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	10,743,310	9,759,834	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,224,791	1,817,750	2
<b>Net Utility Plant</b>	<b>8,518,519</b>	<b>7,942,084</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>8,518,519</b>	<b>7,942,084</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	118,948	118,948	8
Special Funds (125-128)	349,491	230,314	9
<b>Total Other Property and Investments</b>	<b>468,439</b>	<b>349,262</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	96,299	61,695	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	122,735	123,427	15
Other Accounts Receivable (143)	2,419	2,514	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	7,697	8,352	18
Materials and Supplies (151-163)	35,857	34,524	19
Prepayments (165)	5,910	5,383	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>270,917</b>	<b>235,895</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	21,450	0	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>21,450</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>9,279,325</b>	<b>8,527,241</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	303,391	303,391	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	5,293,438	2,984,125	<b>28</b>
<b>Total Proprietary Capital</b>	<b>5,596,829</b>	<b>3,287,516</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	3,256,161	2,508,164	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,256,161</b>	<b>2,508,164</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	27,371	18,250	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	176,634	152,489	<b>36</b>
Interest Accrued (237)	67,014	47,297	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	123,640		<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>394,659</b>	<b>218,036</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	31,676	30,628	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>31,676</b>	<b>30,628</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	2,482,897	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>9,279,325</b>	<b>8,527,241</b>	



**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	9,759,834	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,434,156	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,552,579	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	756,575				9
<b>Total Utility Plant</b>	<b>10,743,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,940,775	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	284,016	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>2,224,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>8,518,519</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,817,750				<b>1,817,750</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	134,570				<b>134,570</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,130				<b>5,130</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	945				<b>945</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>140,645</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,645</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	16,112				<b>16,112</b>	<b>15</b>
Cost of removal	1,508				<b>1,508</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>17,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,620</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>1,940,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,940,775</b>	<b>20</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	31,688				31,688	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	252,328				252,328	10
<b>Total credits</b>	<b>284,016</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>284,016</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>284,016</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>284,016</b>	<b>18</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	35,857	34,524	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<u>35,857</u>	<u>34,524</u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2003 G.O. DEBT	1,129	428	21,450	1
<b>Total</b>			<b>21,450</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	303,391	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>303,391</b>	



**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 MORTGAGE REVENUE BONDS	08/01/1988	08/08/2004	7.00%	0	1
<b>Total Bonds (Account 221):</b>				<b>0</b>	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 0

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
1997 G.O. Debt	10/15/1997	10/15/2016	5.00%	808,000	<b>1</b>
1999 G. O. DEBT	05/15/1999	02/01/2019	5.00%	413,775	<b>2</b>
2001 G.O. DEBT	05/01/2001	05/01/2008	4.59%	214,386	<b>3</b>
2002 G.O. DEBT	05/01/2002	05/01/2003	2.94%	0	<b>4</b>
2003 G.O. DEBT	05/01/2003	02/01/2023	3.95%	1,820,000	<b>5</b>
1996 G.O Debt	07/15/1996	07/15/2003	5.00%	0	<b>6</b>
<b>Total for Account 223</b>				<b>3,256,161</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	152,489	1
<b>Accruals:</b>		
Charged water department expense	195,558	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
TAX EQUIVALENT CHARGED TO SEWER	4,494	5
<b>Total Accruals and other credits</b>	<b>200,052</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	152,489	6
Social Security taxes	22,009	7
PSC Remainder Assessment	1,409	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>175,907</b>	
<b>Balance end of year</b>	<b>176,634</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
2003 ADVANCE	0	40,406	0	<b>40,406</b>	2
1996 ADVANCE	582	487	1,069	<b>0</b>	3
1997 Advance	17,710	41,678	42,467	<b>16,921</b>	4
1999 ADVANCE	8,254	19,650	19,852	<b>8,052</b>	5
2001 ADVANCE	1,951	10,495	10,811	<b>1,635</b>	6
2002 ADVANCE	18,800	8,902	27,702	<b>0</b>	7
<b>Subtotal</b>	<b>47,297</b>	<b>121,618</b>	<b>101,901</b>	<b>67,014</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			<b>0</b>	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>47,297</b>	<b>121,618</b>	<b>101,901</b>	<b>67,014</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	118,948	2
<b>Total (Acct. 124):</b>	<b>118,948</b>	
<b>Sinking Funds (125):</b>		
REDEMPTION ACCOUNT	218,622	3
<b>Total (Acct. 125):</b>	<b>218,622</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	100,828	4
<b>Total (Acct. 126):</b>	<b>100,828</b>	
<b>Other Special Funds (128):</b>		
CONSTRUCTION	30,041	5
NONE		6
<b>Total (Acct. 128):</b>	<b>30,041</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	122,735	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>122,735</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
ITEMS BILLED TO CUSTOMERS	2,419	16
<b>Total (Acct. 143):</b>	<b>2,419</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPALITY	7,697	17
<b>Total (Acct. 145):</b>	<b>7,697</b>	
<b>Prepayments (165):</b>		
PREPAID ITEMS	5,910	18
<b>Total (Acct. 165):</b>	<b>5,910</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		25
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	7,338,171	0	0	0	<b>7,338,171</b>	<b>1</b>
Materials and Supplies	35,190	0	0	0	<b>35,190</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,879,262	0	0	0	<b>1,879,262</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>5,494,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,494,099</b>	
Net Operating Income	324,805	0	0	0	<b>324,805</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.91%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.91%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

---

**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

The 1988 Mortgage Revenue Bonds paid off during 2003 were paid off early.



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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

Acct. 435 - Miscellaneous Debits to Surplus

Adjustment to retained earnings needed to reflect painting of tower which should have been recorded as an expense in 2002. Amount is being paid over a three year period (2003 - 2005).

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### Balance Sheet (Page F-06)

#### General footnotes

Acct. 242 - Miscellaneous Current and Accrued Liabilities

Balance represents amount owed for painting a water tower. Amount is being paid over a three year period.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

#### General footnotes

#### ACCOUNTANTS' COMPILATION REPORT

Fort Atkinson Water Utility  
Fort Atkinson, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Fort Atkinson Water Utility, an enterprise fund of the City of Fort Atkinson as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin  
February 5, 2004

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,482,897	0	0	0	0	<b>2,482,897</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	2,482,897					<b>2,482,897</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,240,596	1,215,731	<b>1</b>
<b>Total Sales of Water</b>	<b>1,240,596</b>	<b>1,215,731</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	5,758	6,255	<b>2</b>
Miscellaneous Service Revenues (471)	0	0	<b>3</b>
Rents from Water Property (472)	0	0	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	11,494	10,721	<b>6</b>
Amortization of Construction Grants (475)		0	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>17,252</b>	<b>16,976</b>	
<b>Total Operating Revenues</b>	<b>1,257,848</b>	<b>1,232,707</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	2,210	30,765	<b>8</b>
Pumping Expenses (620-633)	140,188	119,528	<b>9</b>
Water Treatment Expenses (640-652)	23,259	38,838	<b>10</b>
Transmission and Distribution Expenses (660-678)	175,025	185,533	<b>11</b>
Customer Accounts Expenses (901-905)	35,775	34,803	<b>12</b>
Sales Expenses (910)	0	0	<b>13</b>
Administrative and General Expenses (920-932)	226,458	238,312	<b>14</b>
<b>Total Operation and Maintenance Expenses</b>	<b>602,915</b>	<b>647,779</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	134,570	161,093	<b>15</b>
Amortization Expense (404-407)		0	<b>16</b>
Taxes (408)	195,558	174,295	<b>17</b>
<b>Total Other Operating Expenses</b>	<b>330,128</b>	<b>335,388</b>	
<b>Total Operating Expenses</b>	<b>933,043</b>	<b>983,167</b>	
<b>NET OPERATING INCOME</b>	<b>324,805</b>	<b>249,540</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	2	1,000	4,308	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>1,000</b>	<b>4,308</b>	
Metered Sales to General Customers (461)				
Residential	3,871	242,361	511,737	4
Commercial	449	116,108	167,793	5
Industrial	31	272,744	254,188	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,351</b>	<b>631,213</b>	<b>933,718</b>	
Private Fire Protection Service (462)	49		28,638	7
Public Fire Protection Service (463)	1		251,541	8
Other Sales to Public Authorities (464)	30	15,319	22,391	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,433</b>	<b>647,532</b>	<b>1,240,596</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	251,541	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>251,541</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,758	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,758</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	11,494	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>11,494</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	<b>1</b>
Operation Labor and Expenses (601)	1,925	2,927	<b>2</b>
Purchased Water (602)		0	<b>3</b>
Miscellaneous Expenses (603)	285	212	<b>4</b>
Rents (604)		0	<b>5</b>
Maintenance Supervision and Engineering (610)		0	<b>6</b>
Maintenance of Structures and Improvements (611)		0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)		0	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)		0	<b>9</b>
Maintenance of Wells and Springs (614)		0	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)		0	<b>11</b>
Maintenance of Supply Mains (616)		0	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)		27,626	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>2,210</b>	<b>30,765</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	27,407	26,477	<b>14</b>
Fuel for Power Production (621)		0	<b>15</b>
Power Production Labor and Expenses (622)		0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	84,000	80,887	<b>17</b>
Pumping Labor and Expenses (624)		0	<b>18</b>
Expenses Transferred--Credit (625)		0	<b>19</b>
Miscellaneous Expenses (626)	107	240	<b>20</b>
Rents (627)		0	<b>21</b>
Maintenance Supervision and Engineering (630)	14,956	15,826	<b>22</b>
Maintenance of Structures and Improvements (631)		0	<b>23</b>
Maintenance of Power Production Equipment (632)		0	<b>24</b>
Maintenance of Pumping Equipment (633)	13,718	11,924	<b>25</b>
<b>Total Pumping Expenses</b>	<b>140,188</b>	<b>135,354</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	<b>26</b>
Chemicals (641)	15,161	12,374	<b>27</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)		0	<b>28</b>
Miscellaneous Expenses (643)	3,883	6,887	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	4,215	3,751	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>23,259</b>	<b>23,012</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	69,930	73,948	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)		0	<b>36</b>
Meter Expenses (663)		0	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	23,338	25,752	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	4,860	7,278	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	51,634	49,704	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	8,447	11,137	<b>46</b>
Maintenance of Meters (676)	7,876	6,291	<b>47</b>
Maintenance of Hydrants (677)	8,940	11,423	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>175,025</b>	<b>185,533</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	6,433	6,087	<b>51</b>
Customer Records and Collection Expenses (903)	18,398	17,807	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	10,944	10,909	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>35,775</b>	<b>34,803</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	67,159	84,366	<b>56</b>
Office Supplies and Expenses (921)	4,753	5,139	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	10,612	6,199	<b>59</b>
Property Insurance (924)	4,422	4,199	<b>60</b>
Injuries and Damages (925)	6,729	8,388	<b>61</b>
Employee Pensions and Benefits (926)	92,305	90,918	<b>62</b>
Regulatory Commission Expenses (928)	60	0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	35,952	34,233	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	4,466	4,870	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>226,458</b>	<b>238,312</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>602,915</b>	<b>647,779</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		176,634	152,489	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,494	4,295	2
<b>Net property tax equivalent</b>		<b>172,140</b>	<b>148,194</b>	
Social Security		22,009	24,951	3
PSC Remainder Assessment		1,409	1,150	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>195,558</b>	<b>174,295</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.227700				3
County tax rate	mills		5.462500				4
Local tax rate	mills		8.721200				5
School tax rate	mills		11.739400				6
Voc. school tax rate	mills		1.551100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.701900</b>				10
Less: state credit	mills		1.665000				11
<b>Net tax rate</b>	mills		<b>26.036900</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.721200</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.290500</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.011700</b>				17
<b>Total Tax Rate</b>	mills		<b>27.701900</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.794592</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.036900</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.688705</b>				21
Utility Plant, Jan. 1	\$	<b>9,725,084</b>	9,725,084				22
Materials & Supplies	\$	<b>34,524</b>	34,524				23
<b>Subtotal</b>	\$	<b>9,759,608</b>	<b>9,759,608</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>9,759,608</b>	<b>9,759,608</b>				26
Assessment Ratio	dec.		0.874800				27
<b>Assessed Value</b>	\$	<b>8,537,705</b>	<b>8,537,705</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.688705</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>176,634</b>	<b>176,634</b>				30
Tax Equivalent per 1994 PSC Report	\$	119,509					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>176,634</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	33,106		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	159,505		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>192,611</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	190,055		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	331,658	36	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,235		20
<b>Total Pumping Plant</b>	<b>530,948</b>	<b>36</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	71,098		23
<b>Total Water Treatment Plant</b>	<b>71,098</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			33,106	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			159,505	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	192,611	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			190,055	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			331,694	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,235	20
<b>Total Pumping Plant</b>	0	0	530,984	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			71,098	23
<b>Total Water Treatment Plant</b>	0	0	71,098	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	946,611		26
Transmission and Distribution Mains (343)	5,011,440	116,640	27
Fire Mains (344)	0		28
Services (345)	997,274	20,415	29
Meters (346)	490,586	26,765	30
Hydrants (348)	775,796	43,914	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,221,707</b>	<b>207,734</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	326,491		34
Office Furniture and Equipment (391)	5,488		35
Computer Equipment (391.1)	23,650		36
Transportation Equipment (392)	151,945		37
Stores Equipment (393)	10,612		38
Tools, Shop and Garage Equipment (394)	48,353		39
Laboratory Equipment (395)	10,733		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	7,211	311	42
SCADA Equipment (397.1)	124,237		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>708,720</b>	<b>311</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,725,084</b>	<b>208,081</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,725,084</b>	<b>208,081</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			946,611 26
Transmission and Distribution Mains (343)	450	(1,680,273)	3,447,357 27
Fire Mains (344)			0 28
Services (345)	400	(581,491)	435,798 29
Meters (346)	14,712		502,639 30
Hydrants (348)	550	(221,133)	598,027 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>16,112</b>	<b>(2,482,897)</b>	<b>5,930,432</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			326,491 34
Office Furniture and Equipment (391)			5,488 35
Computer Equipment (391.1)			23,650 36
Transportation Equipment (392)			151,945 37
Stores Equipment (393)			10,612 38
Tools, Shop and Garage Equipment (394)			48,353 39
Laboratory Equipment (395)			10,733 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			7,522 42
SCADA Equipment (397.1)			124,237 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>709,031</b>
<b>Total utility plant in service directly assignable</b>	<b>16,112</b>	<b>(2,482,897)</b>	<b>7,434,156</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>16,112</b>	<b>(2,482,897)</b>	<b>7,434,156</b>



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		54,142	27
Fire Mains (344)			28
Services (345)		6,837	29
Meters (346)			30
Hydrants (348)		8,703	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>69,682</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>69,682</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>69,682</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		1,680,273	1,734,415 27
Fire Mains (344)			0 28
Services (345)		581,491	588,328 29
Meters (346)			0 30
Hydrants (348)		221,133	229,836 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,482,897</b>	<b>2,552,579</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>2,482,897</b>	<b>2,552,579</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>2,482,897</b>	<b>2,552,579</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	69,028	2.94%	4,689	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>69,028</b>		<b>4,689</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	57,659	2.44%	4,637	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	190,577	4.42%	14,660	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	6,007	4.29%	396	15
<b>Total Pumping Plant</b>	<b>254,243</b>		<b>19,693</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	29,318	5.00%	3,555	17
<b>Total Water Treatment Plant</b>	<b>29,318</b>		<b>3,555</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	236,308	1.87%	17,702	19
Transmission and Distribution Mains (343)	342,494	0.93%	31,304	20
Fire Mains (344)	0			21
Services (345)	188,736	2.09%	5,695	22
Meters (346)	198,861	5.03%	25,502	23
Hydrants (348)	96,288	1.59%	0	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					73,717	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	73,717	
321					62,296	8
322					0	9
323					0	10
324					0	11
325					205,237	12
326					0	13
327					0	14
328					6,403	15
	0	0	0	0	273,936	
331					0	16
332					32,873	17
	0	0	0	0	32,873	
341					0	18
342					254,010	19
343	450				373,348	20
344					0	21
345	400	1,508			192,523	22
346	14,712				209,651	23
348	550		945	(7,061)	89,622	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	(536)	5.00%	536	25
<b>Total Transmission and Distribution Plant</b>	<b>1,062,151</b>		<b>80,739</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	147,324	2.25%	7,346	26
Office Furniture and Equipment (391)	(3,452)	5.83%	7,420	27
Computer Equipment (391.1)	17,598	26.67%	6,052	28
Transportation Equipment (392)	74,631	3.74%	11,763	29
Stores Equipment (393)	8,306	5.83%	619	30
Tools, Shop and Garage Equipment (394)	19,332	5.83%	2,820	31
Laboratory Equipment (395)	9,665	5.83%	626	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	5,766	9.96%	1,042	34
SCADA Equipment (397.1)	123,840	9.96%	397	35
Miscellaneous Equipment (398)	0	0.00%	0	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>403,010</b>		<b>38,085</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,817,750</b>		<b>146,761</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>1,817,750</b>		<b>146,761</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>16,112</u>	<u>1,508</u>	<u>945</u>	<u>(7,061)</u>	<u>1,119,154</u>	
390					154,670	26
391					3,968	27
391.1					23,650	28
392					86,394	29
393					8,925	30
394					22,152	31
395					10,291	32
396					0	33
397					6,808	34
397.1					124,237	35
398					0	36
399					0	37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>441,095</u>	
	<u>16,112</u>	<u>1,508</u>	<u>945</u>	<u>(7,061)</u>	<u>1,940,775</u>	
					0	38
	<u>16,112</u>	<u>1,508</u>	<u>945</u>	<u>(7,061)</u>	<u>1,940,775</u>	



## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		9.30%	15,878	20
Fire Mains (344)				21
Services (345)		2.09%	12,225	22
Meters (346)				23
Hydrants (348)		1.59%	3,585	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				114,834	130,712 20
344					0 21
345				110,048	122,273 22
346					0 23
348				27,446	31,031 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>31,688</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>31,688</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>31,688</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	252,328	284,016
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	252,328	284,016
					0 38
	0	0	0	252,328	284,016

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			53,491	<b>53,491</b>	1
February			49,047	<b>49,047</b>	2
March			54,645	<b>54,645</b>	3
April			56,298	<b>56,298</b>	4
May			57,889	<b>57,889</b>	5
June			60,589	<b>60,589</b>	6
July			63,381	<b>63,381</b>	7
August			74,258	<b>74,258</b>	8
September			70,307	<b>70,307</b>	9
October			60,707	<b>60,707</b>	10
November			52,266	<b>52,266</b>	11
December			51,372	<b>51,372</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>704,250</b>	<b>704,250</b>	
Less: Water sold				647,532	13
Volume pumped but not sold				<b>56,718</b>	14
Volume sold as a percent of volume pumped				<b>92%</b>	15
Volume used for water production, water quality and system maintenance				5,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>5,000</b>	19
Volume pumped but unaccounted for				<b>51,718</b>	20
Percent of water lost				<b>7%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,284	23
Date of maximum: 9/9/2003					24
Cause of maximum:					25
Hot temperatures/dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,072	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				1,179,995	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
DEEPWELL (N. WATER ST., WEST)	3	1,067	15	1,455,840	Yes	<b>1</b>
DEEPWELL (N. WATER ST., EAST)	4	1,030	15	1,203,840	Yes	<b>2</b>
DEEPWELL (GROVE ST., JONES PK)	5	1,030	15	1,529,280	Yes	<b>3</b>
DEEPWELL (ZAFFKE ST., CLOUTIER)	6	1,015	15	1,725,120	Yes	<b>4</b>
DEEPWELL (JAMES WAY)	7	984	17	1,585,440	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	HIGH SERVICE 301	HIGH SERVICE 302	HIGH SERVICE 303	<b>1</b>
Location	37 N. WATER	37 N. WATER	37 N. WATER	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AURORA	AURORA	AURORA	<b>5</b>
Year Installed	1972	1972	1972	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	400	600	750	<b>8</b>
Pump Motor or Standby Engine Mfr	L. ALLIS	L. ALLIS	L. ALLIS	<b>10</b>
Year Installed	1972	1972	1972	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	25	30	40	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	HIGH SERVICE 304	HIGH SERVICE 501	HIGH SERVICE 502	<b>14</b>
Location	37 N. WATER	GROVE ST., JONES PARK	GROVE ST., JONES PARK	<b>15</b>
Purpose	B	B	B	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	AURORA	FAIRBANKS / MORSE	FAIRBANKS / MORSE	<b>18</b>
Year Installed	1972	1980	1980	<b>19</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	1,000	1,200	1,200	<b>21</b>
Pump Motor or Standby Engine Mfr	L. ALLIS	WEST	WEST	<b>23</b>
Year Installed	1972	1980	1980	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	60	60	60	<b>26</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	JONES PARK	MAIN STATION	NORTH TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	4
				5
Year constructed	1977	1991	1969	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	OTHER	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	0	13	68	10
Total capacity in gallons (actual)	300,000	250,000	585,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	SOUTH TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1989		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	95		10
Total capacity in gallons (actual)	500,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		19
			20
Is a corrosion control chemical used (yes, no)?	N		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	1,361	0	125	0	1,236	1
M	D	1.500	1,279	0	0	0	1,279	2
M	D	2.000	7,817	0	0	0	7,817	3
M	D	3.000	1,452	0	0	0	1,452	4
M	D	4.000	40,463	90	173	0	40,380	5
A	D	6.000	2,161	0	87	0	2,074	6
M	D	6.000	122,929	179	11	0	123,097	7
A	D	8.000	0	0	0	0	0	8
M	D	8.000	101,829	1,763	0	0	103,592	9
P	D	8.000	1,120	0	0	0	1,120	10
A	D	10.000	325	0	0	0	325	11
M	D	10.000	19,316	55	55	0	19,316	12
A	S	12.000	1,000	0	0	0	1,000	13
M	D	12.000	13,479		0	0	13,479	14
M	D	16.000	21,116	0	0	0	21,116	15
<b>Total Within Municipality</b>			<b>335,647</b>	<b>2,087</b>	<b>451</b>	<b>0</b>	<b>337,283</b>	
<b>Total Utility</b>			<b>335,647</b>	<b>2,087</b>	<b>451</b>	<b>0</b>	<b>337,283</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,264	12	6	0	2,270	12	1
L	0.750	264	0	15	0	249	48	2
M	1.000	1,483	11	0	0	1,494	94	3
L	1.250	2	0	0	0	2	0	4
L	1.500	2	0	0	0	2	0	5
M	1.500	133	0	0	0	133	4	6
L	2.000	9	0	0	0	9	0	7
M	2.000	108	0	1	0	107	9	8
M	3.000	4	0	0	0	4	0	9
M	4.000	27	0	0	0	27	2	10
M	6.000	16	2	0	0	18	7	11
M	8.000	23	1	0	0	24	18	12
<b>Total Utility</b>		<b>4,335</b>	<b>26</b>	<b>22</b>	<b>0</b>	<b>4,339</b>	<b>194</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,214	330	322	0	4,222	377	1
0.750	3	0	1	0	2	2	2
1.000	128	12	1	0	139	8	3
1.500	52	4	0	0	56	9	4
2.000	37	0	0	1	38	9	5
3.000	6	0	0	0	6	3	6
4.000	6	0	0	0	6	3	7
6.000	2	0	0	0	2	2	8
<b>Total:</b>	<b>4,448</b>	<b>346</b>	<b>324</b>	<b>1</b>	<b>4,471</b>	<b>413</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,922	282	4	5	0	9	4,222	1
0.750	0	0	0	0	0	2	2	2
1.000	1	114	4	4	0	16	139	3
1.500	0	36	10	3	0	7	56	4
2.000	0	18	4	10	0	6	38	5
3.000	0	3	3	0	0	0	6	6
4.000	0	1	4	1	0	0	6	7
6.000	0	0	2	0	0	0	2	8
<b>Total:</b>	<b>3,923</b>	<b>454</b>	<b>31</b>	<b>23</b>	<b>0</b>	<b>40</b>	<b>4,471</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	445	16	7		454	2
<b>Total Fire Hydrants</b>	<b>445</b>	<b>16</b>	<b>7</b>	<b>0</b>	<b>454</b>	
<b>Flushing Hydrants</b>						
	57		6		51	3
<b>Total Flushing Hydrants</b>	<b>57</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>51</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	445
Number of distribution system valves end of year:	1,023
Number of distribution valves operated during year:	581

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct. 617 - Maintenance of Miscellaneous Water Source Plant

The utility had no maintenance in the current year.

Acct. 920 - Administrative and General Salaries

The utility did not rehire for the position of the Utility Director who retired in 2002.

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### Property Tax Equivalent (Water) (Page W-07)

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Noted variance, could not change WECS System.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Accounts 348, 345 and 343

Adjustments were made for Contributions in Aid of Construction for Docket 05-US-105.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Accounts 348, 345 and 343

Adjustments were made for Contributions in Aid of Construction for Docket 05-US-105.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If End of Year Balance is less than zero, please explain.

Because of large retirements in 2001, Other Transmission & Distribution Plant and Office Furniture & Equipment were over depreciated. This resulted in negative balances.

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### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions to mains were financed by the utility and developers.

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions to services were financed by the utility and developers.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**Explain all reported adjustments.**

Adjustments were made to reconcile with the utility's ending balance.

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